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Shai Y. Waisman  
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Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
<b>In re</b>	:
	:
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:
	:
<b>Debtors.</b>	:
	:
	:
-----X	

**Chapter 11 Case No.**  
**08-13555 (JMP)**  
**(Jointly Administered)**

**NOTICE OF ADJOURNMENT OF DEBTORS' NINETY-FIFTH  
OMNIBUS OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS)  
AS TO SPCP GROUP L.L.C. TRANSFEROR: TIFFANY & CO.**

**PLEASE TAKE NOTICE** that the hearing on Debtors' Ninety-Fifth Omnibus Objection to Claims (Valued Derivative Claims) (the "Objection"), **solely with respect to the claims listed on Exhibit A attached hereto**, that was scheduled for March 31, 2011, at 10:00 a.m. (Prevailing Eastern Time), **has been adjourned to April 28, 2011, at 10:00 a.m.** (**Prevailing Eastern Time**) (the "Hearing"), or as soon thereafter as counsel may be heard. The Hearing will be held before the Honorable James M. Peck, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York, Room 601, and such Hearing may be further adjourned from time to time without further notice other than an announcement at the Hearing.

Dated: March 25, 2011  
New York, New York

/s/ Shai Y. Waisman  
Shai Y. Waisman  
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**Exhibit A**

**Adjourned Claims:**

<b><u>Claimant Name</u></b>	<b><u>Claim Number</u></b>
SPCP Group LLC: Transferor: Tiffany & Co.	20292
SPCP Group LLC: Transferor: Tiffany & Co.	20319